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American Stock Exchange 86 Trinity Place New York, NY 10006

June 19, 2003

Mr. Brian Johnson Branch Chief Filer Support 2 Office of Filing Information Securities and Exchange Commission Judiciary Plaza 450 Fifth Street, NW CertARX

RECD S.E.C. 1086

Dear Mr. Johnson:

Washington, D.C. 20549

This is to certify that on June 18, 2003, the American Stock Exchange, Inc. (the "Exchange") received from Cycle Country Accessories Corporation (the "Registrant") a copy of the Registrant's application on Form 8A 12 B for the registration of the following securities:

Common Stock, \$0.0001 par value per share

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Sajjad H. Qamar

Senior Analyst Listing Qualifications Department

Herbert Scholl cc: